

**Illinois Department of Revenue
Regulations**

Title 86 Part 150 Section 150.1305 Retailers' Records
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TITLE 86: REVENUE

**PART 150
USE TAX**

Section 150.1305 Retailers' Records

- a) If a retailer is required or authorized to collect the Use Tax, his records must show that he collects such tax in accordance with the brackets prescribed in Subpart D of this Part and that he states such tax separately to the purchaser from the selling price of the tangible personal property which he is selling, unless the Department finds that it is not possible, under the facts of the case, for the retailer to collect the tax from the purchaser as a separate item from the selling price.

- b) The retailer can prove compliance with the requirements of stating the Use Tax as a separate item from the selling price by showing the tax separately on invoices or sales tickets that are issued to his customers, by having the tax shown separately from prices on a copy of the cash register tape, or, in a proper case as explained hereinafter, by publicly posting an appropriate sign. The sign procedure described subsequently in this Regulation may not be relied on to prove collection of the tax by the retailer from his customers as a separate item in types of transactions in which such retailer does issue invoices or sales tickets to customers. For this purpose, a credit card is not construed to come within the terms "invoices" or "sales tickets" as used in this Regulation.

(Source: Amended and effective August 21, 1974)